

# Weekly & Biweekly Payroll Period

Weekly Payroll Period	Single Persons - including head of household		
	If wages after subtracting withholding allowances are:	The amount of Idaho Income tax to withhold is:	
	More than	and Less than	
	\$1	\$34	\$0.00
	\$34	\$55	1.6% of the amount over \$34
	\$55	\$77	\$0 plus 3.6% of the amount over \$55
	\$77	\$99	\$1 plus 4.1% of the amount over \$77
	\$99	\$120	\$2 plus 5.1% of the amount over \$99
	\$120	\$142	\$3 plus 6.1% of the amount over \$120
	\$142	\$196	\$4 plus 7.1% of the amount over \$142
Weekly Payroll Period	Married Persons		
	If wages after subtracting withholding allowances are:	The amount of Idaho Income tax to withhold is:	
	More than	and Less than	
	\$1	\$127	\$0.00
	\$127	\$170	1.6% of the amount over \$127
	\$170	\$214	\$1 plus 3.6% of the amount over \$170
	\$214	\$257	\$2 plus 4.1% of the amount over \$214
	\$257	\$301	\$4 plus 5.1% of the amount over \$257
	\$301	\$344	\$6 plus 6.1% of the amount over \$301
	\$344	\$453	\$9 plus 7.1% of the amount over \$344
Weekly Payroll Period	\$453	\$995	\$17 plus 7.4% of the amount over \$453
	\$995		\$57 plus 7.8% of the amount over \$995

Biweekly Payroll Period	Single Persons - including head of household		
	If wages after subtracting withholding allowances are:	The amount of Idaho Income tax to withhold is:	
	More than	and Less than	
	\$1	\$67	\$0.00
	\$67	\$111	1.6% of the amount over \$67
	\$111	\$154	\$1 plus 3.6% of the amount over \$111
	\$154	\$198	\$2 plus 4.1% of the amount over \$154
	\$198	\$241	\$4 plus 5.1% of the amount over \$198
	\$241	\$284	\$6 plus 6.1% of the amount over \$241
	\$284	\$393	\$9 plus 7.1% of the amount over \$284
Biweekly Payroll Period	\$393	\$936	\$17 plus 7.4% of the amount over \$393
	\$936		\$57 plus 7.8% of the amount over \$936
	Married Persons		
	If wages after subtracting withholding allowances are:	The amount of Idaho Income tax to withhold is:	
	More than	and Less than	
	\$1	\$254	\$0.00
	\$254	\$341	1.6% of the amount over \$254
	\$341	\$428	\$1 plus 3.6% of the amount over \$341
	\$428	\$514	\$5 plus 4.1% of the amount over \$428
	\$514	\$601	\$8 plus 5.1% of the amount over \$514
	\$601	\$688	\$13 plus 6.1% of the amount over \$601
Biweekly Payroll Period	\$688	\$905	\$18 plus 7.1% of the amount over \$688
	\$905	\$1,991	\$33 plus 7.4% of the amount over \$905
	\$1,991		\$114 plus 7.8% of the amount over \$1,991

# Semimonthly & Monthly Payroll Period

<b>Semimonthly Payroll Period</b>	Single Persons - including head of household			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$73		\$0.00
	\$73	\$120	1.6% of the amount over	\$73
	\$120	\$167	\$1 plus 3.6% of the amount over	\$120
	\$167	\$214	\$2 plus 4.1% of the amount over	\$167
	\$214	\$261	\$4 plus 5.1% of the amount over	\$214
	\$261	\$308	\$7 plus 6.1% of the amount over	\$261
	\$308	\$426	\$10 plus 7.1% of the amount over	\$308
<b>Semimonthly Payroll Period</b>	\$426	\$1,014	\$18 plus 7.4% of the amount over	\$426
	\$1,014		\$61 plus 7.8% of the amount over	\$1,014
	Married Persons			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$275		\$0.00
	\$275	\$369	1.6% of the amount over	\$275
	\$369	\$463	\$2 plus 3.6% of the amount over	\$369
	\$463	\$557	\$5 plus 4.1% of the amount over	\$463
	\$557	\$651	\$9 plus 5.1% of the amount over	\$557
	\$651	\$745	\$14 plus 6.1% of the amount over	\$651
<b>Semimonthly Payroll Period</b>	\$745	\$981	\$19 plus 7.1% of the amount over	\$745
	\$981	\$2,156	\$36 plus 7.4% of the amount over	\$981
	\$2,156		\$123 plus 7.8% of the amount over	\$2,156

<b>Monthly Payroll Period</b>	Single Persons - including head of household			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$146		\$0.00
	\$146	\$240	1.6% of the amount over	\$146
	\$240	\$334	\$2 plus 3.6% of the amount over	\$240
	\$334	\$428	\$5 plus 4.1% of the amount over	\$334
	\$428	\$522	\$9 plus 5.1% of the amount over	\$428
	\$522	\$616	\$14 plus 6.1% of the amount over	\$522
	\$616	\$851	\$19 plus 7.1% of the amount over	\$616
<b>Monthly Payroll Period</b>	\$851	\$2,027	\$36 plus 7.4% of the amount over	\$851
	\$2,027		\$123 plus 7.8% of the amount over	\$2,027
	Married Persons			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$550		\$0.00
	\$550	\$738	1.6% of the amount over	\$550
	\$738	\$926	\$3 plus 3.6% of the amount over	\$738
	\$926	\$1,115	\$10 plus 4.1% of the amount over	\$926
	\$1,115	\$1,303	\$17 plus 5.1% of the amount over	\$1,115
	\$1,303	\$1,491	\$27 plus 6.1% of the amount over	\$1,303
<b>Monthly Payroll Period</b>	\$1,491	\$1,961	\$39 plus 7.1% of the amount over	\$1,491
	\$1,961	\$4,313	\$72 plus 7.4% of the amount over	\$1,961
	\$4,313		\$246 plus 7.8% of the amount over	\$4,313

# Annual & Daily or Miscellaneous Payroll Period

Annual Payroll Period	Single Persons - including head of household			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$1,750		\$0.00
	\$1,750	\$2,879	1.6% of the amount over	\$1,750
	\$2,879	\$4,008	\$18 plus 3.6% of the amount over	\$2,879
	\$4,008	\$5,137	\$59 plus 4.1% of the amount over	\$4,008
	\$5,137	\$6,265	\$105 plus 5.1% of the amount over	\$5,137
	\$6,265	\$7,394	\$163 plus 6.1% of the amount over	\$6,265
	\$7,394	\$10,216	\$232 plus 7.1% of the amount over	\$7,394
	Married Persons			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$6,600		\$0.00
	\$6,600	\$8,858	1.6% of the amount over	\$6,600
	\$8,858	\$11,116	\$36 plus 3.6% of the amount over	\$8,858
	\$11,116	\$13,374	\$117 plus 4.1% of the amount over	\$11,116
	\$13,374	\$15,630	\$210 plus 5.1% of the amount over	\$13,374
	\$15,630	\$17,888	\$325 plus 6.1% of the amount over	\$15,630
	\$17,888	\$23,532	\$463 plus 7.1% of the amount over	\$17,888
	\$23,532	\$51,754	\$864 plus 7.4% of the amount over	\$23,532
	\$51,754		\$2,952 plus 7.8% of the amount over	\$51,754

Daily or Miscellaneous Payroll Period	Single Persons - including head of household			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$7		\$0.00
	\$7	\$11	1.6% of the amount over	\$7
	\$11	\$15	\$0.07 plus 3.6% of the amount over	\$11
	\$15	\$20	\$0.23 plus 4.1% of the amount over	\$15
	\$20	\$24	\$0.41 plus 5.1% of the amount over	\$20
	\$24	\$28	\$0.63 plus 6.1% of the amount over	\$24
	\$28	\$39	\$0.89 plus 7.1% of the amount over	\$28
	Married Persons			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$25		\$0.00
	\$25	\$34	1.6% of the amount over	\$25
	\$34	\$43	\$0.14 plus 3.6% of the amount over	\$34
	\$43	\$51	\$0.45 plus 4.1% of the amount over	\$43
	\$51	\$60	\$0.81 plus 5.1% of the amount over	\$51
	\$60	\$69	\$1.25 plus 6.1% of the amount over	\$60
	\$69	\$91	\$1.78 plus 7.1% of the amount over	\$69
	\$91	\$199	\$3.32 plus 7.4% of the amount over	\$91
	\$199		\$11.35 plus 7.8% of the amount over	\$199